

ATTENDEE QUESTIONS

APRIL 29, 2005 ECOS SEMINAR

When are most people planning to begin using the new chart of accounts?

Some units have chosen to implement the new codes for FY 2005-06; MDOE does not expect units to implement the new codes until FY 2006-07.

How do we determine expenses for transportation supplies and repairs by department for elementary/secondary?

For the purposes of MDOE data collection, transportation costs do not need to be broken down by elementary/secondary except for field trips, extra curricular and co curricular trips. For this purpose, splitting the cost by percentage of pupils would seem to be the best way.

If we record transportation for extra curricular, co curricular and instructional field trips using a mileage rate, wouldn't that cover driver wages, vehicle "wear and tear" and fuel?

Yes

How would I account for bus costs (such as fuel and repairs) for a field trip?

As suggested in an earlier response, you could do a mileage rate for field trips or other school units may have methodologies that they would be willing to share with you.

For transportation to co-curricular activities, extra-curricular activities and instructional field trips, do I have to have wage lines for bus drivers under each cost center?

MDOE has revised the model charts of account in these areas to allow for a one line entry in each program/cost center to track transportation for these trips. Please review the model charts for the coding needed.

How do we know if our MEDMS information matches our position coding under the Accounting Handbook?

New reports are scheduled to be provided in the MEDMS system during summer, 2005. These reports should make it easier for units to crosscheck data between the MEDMS system and the payroll accounting system.

When will the EFS 02 report no longer be required? Do we really need to fill it out now if the Special Ed funding is determined by the EPS model?

We are hopeful that both the EFM 45 report and the EFS 02 report will no longer be needed in fiscal year 2006-07 and that year end reporting by school units will be accomplished via a new electronic method. In the meantime, you will need to continue to file the EFS 02 report as the data from it is used to calculate many of the base rates used by the EPS model.

How do we determine which codes are required for reporting and which are optional?
MDOE will be designing some reports that list required codes; in the meantime, refer to the model charts of account on the MDOE website.

Why is Adult Ed now included in the general fund?
Adult Education has always been included in the general fund, but as a project code. Federal guidelines now say it is to be tracked by a specific set of program codes in the general fund, instead of by a project code. It will still be a separate article in your budget and should not be included in funds raised for K-12 education.

I have a small school; 24 students. Do I really have to assign costs for guidance, library and technology to that school?
Yes, no matter what the school size, we need school level data for the EPS model and to meet some Federal data needs.

Do we have to show retirement alone or can it be lumped in with other benefits?
At this time, MDOE needs retirement to stand alone; we realize that not all positions will show a retirement expense.

How do we differentiate between instructional technology and general technology?
Expenditures for technology used in the classroom and/or other student learning experiences should be coded as instructional technology. Expenditures for technology items used for an administrative office or other areas of student/staff support are general or administrative technology. As instructional technology is targeted in the EPS model, the Commissioner of Education will be creating rules before December, 2005 that will provide more direction in this area to discern between these two areas.

How do I code a technology integration coordinator?
The MDOE guidance at this time is to code that position to instructional technology as shown on the model chart of account for this function area.

How do I allocate student assessment?
MDOE does not require you to allocate student assessment costs by school; you may record that as a system-wide cost, using cost center 90. If you wish to allocate it by school, a percentage of pupil methodology would likely be the most accurate.

How do I record costs for my Special Ed van?
As vans are not an approved mode of student transportation, costs for any van would be under operations and maintenance, using function code 2620 at a system-wide cost center. For more information about approved modes of student transportation, contact Harvey Boatman at MDOE.

How will tuition rates be determined in the future?
As statute governs calculation of tuition rates, legislation will need to be submitted to the Legislature for its approval; at this time, MDOE has not considered alternate

methodologies for tuition rate calculation but it is likely that a bill will be submitted to the Legislature in January, 2006 to become effective the following year.